



County of Los Angeles Public Library ■ [www.colapublib.org](http://www.colapublib.org)  
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Margaret Donnellan Todd  
County Librarian

September 1, 2009

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, California 90012

Dear Supervisors:

**REQUEST TO APPROVE TAX RATE RESOLUTION  
FOR FISCAL YEAR 2009-10 VOTER-APPROVED LIBRARY SPECIAL TAX  
FOR LIBRARY SERVICES  
(ALL SUPERVISORIAL DISTRICTS) (3 VOTES)**

**SUBJECT**

The Public Library is recommending Board of Supervisors approval of the resolution that will set the amount to be levied for the County Library's voter-approved special tax in Fiscal Year 2009-10 at the same rate as the previous year due to the difficult economic situation throughout the County.

**IT IS RECOMMENDED THAT YOUR BOARD:**

1. Adopt the attached resolution acknowledging the maximum allowable special tax rate for Fiscal Year 2009-10, approving no increase in the special tax levy for Fiscal Year 2009-10, and setting the amount to be levied for the Fiscal Year 2009-10 County Library voter-approved special tax at the same rate of \$27.29 per parcel as levied in Fiscal Year 2008-09.
2. Instruct the County Librarian and Auditor-Controller to take all actions necessary to implement the special tax levy for Fiscal Year 2009-10, as approved by the Board.

### **PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

Approval of the attached resolution will authorize the Fiscal Year 2009-10 levy of the County Library's voter-approved special tax at the same rate of \$27.29 per parcel as levied in Fiscal Year 2008-09. The collection of special tax revenues allows the Public Library to finance the augmented service levels in the libraries serving the areas that are subject to the special tax.

The Public Library is recommending no increase in the rate of special tax levy in Fiscal Year 2009-10. Under the law, the Public Library Department would receive an increase of the maximum allowable rate of 2% for a total of \$27.84 per parcel. However, considering the difficult economic situation throughout the County, the Department believes that it is in the best interest of the public to maintain the current rate of \$27.29. The Public Library is committed to maintain the augmented special tax services at the highest level supported by the collected revenue.

### **Implementation of Strategic Plan Goals**

Approval of this request is consistent with the County's Strategic Plan Goal 3 - Community and Municipal Services.

### **FISCAL IMPACT/FINANCING**

The Public Library's Fiscal Year 2009-10 operating budget assumed the collection of \$12,571,000 in voter-approved special taxes, and no increase in the special tax rate.

### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Government Code Sections 23027 and 50075 et seq. require that the Board approve the attached resolution in conjunction with the levying of taxes. This resolution will acknowledge the maximum allowable amount for Fiscal Year 2009-10, approve no increase in the voter-approved special tax rate for Fiscal Year 2009-10, and will levy the special tax in Fiscal Year 2009-10 at the same rate as the previous year. This is consistent with the resolution adopted by the Board on March 4, 1997, which provides that the maximum increase to the special tax each year be 2%, or the percentage change in the CCPI for the prior fiscal year, whichever is less. However, for any fiscal year, the Board may levy the special tax at less than the maximum allowable amount. The recommended rate for Fiscal Year 2009-10 is \$27.29.

The attached resolution was approved as to form by County Counsel.

Honorable Board of Supervisors  
September 1, 2009  
Page 3

### **IMPACT ON CURRENT SERVICES**

Levying the special tax will maintain essential funding for the augmented service levels in the libraries serving the areas that are subject to the special tax.

### **CONCLUSION**

Please return one adopted copy of this letter with an original of the resolution to the Public Library and the Auditor-Controller.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Margaret Donnellan Todd". The signature is fluid and cursive, with the first name "Margaret" being more prominent.

MARGARET DONNELLAN TODD  
County Librarian

MDT:TM:MR:bf

Attachment

c: Chief Executive Officer  
Acting County Counsel  
Executive Officer, Board of Supervisors  
Auditor-Controller

**RESOLUTION OF THE BOARD OF SUPERVISORS  
FIXING THE RATE OF THE VOTER-APPROVED SPECIAL TAX  
FOR COUNTY LIBRARY SERVICES AND FACILITIES AND LEVYING A TAX  
UPON THE TAXABLE PROPERTY FOR FISCAL YEAR 2009-10**

**WHEREAS**, on June 3, 1997, the voters approved a special tax to provide funding for County library services and facilities in the Enhanced Service Area as provided in the Resolution and ballot language adopted by the Board of Supervisors on March 4, 1997; and

**WHEREAS**, Section 2 of said Resolution provides that the authorized maximum amount of the special tax per parcel for the initial fiscal year, July 1, 1997 to June 30, 1998, shall be \$22.00 per parcel of property; and thereafter, the maximum amount that the special tax shall increase each year is 2 percent, or the percentage change in the California Consumer Price Index (CCPI) for the prior fiscal year, whichever is less, although for any fiscal year, the Board may levy the special tax at less than the maximum amount; and

**WHEREAS**, on June 10, 2008, the Board of Supervisors adopted a resolution fixing the special tax rate at \$27.29 per parcel for Fiscal Year 2008-09, consistent with the Resolution adopted by the Board on March 4, 1997; and

**WHEREAS**, based on the percentage change in the applicable CCPI of 3.477 percent, as determined by the California Division of Labor Statistics and Research, the maximum amount that the special tax for Fiscal Year 2009-10 may be increased is by a factor of 1.02, which represents the lesser amount of 2 percent or the percentage change in the CCPI for the prior fiscal year; and

**WHEREAS**, a 2 percent increase in the maximum amount per parcel for Fiscal Year 2008-09 rate results in a rate of \$27.84 per parcel for Fiscal Year 2009-10; and

**WHEREAS**, the Board of Supervisors desires to exercise its authority to levy the special tax rate at a rate less than the maximum amount and not increase the special tax rate from Fiscal Year 2008-09 to Fiscal Year 2009-10;

**NOW, THEREFORE, BE IT RESOLVED** that pursuant to Section 23027 and Section 50075 et seq. of the Government Code of the State of California, the Board of Supervisors of the County of Los Angeles does hereby levy a Fiscal Year 2009-10 voter-approved special tax rate in the amount of \$27.29 per parcel for library purposes, upon the taxable property of the County within the cities of Cudahy, Culver City, Duarte, El Monte, La Cañada-Flintridge, Lakewood, Lomita, Lynwood, Maywood, Santa Clarita and West Hollywood, and within the unincorporated area of the County excluding the unincorporated area within the boundaries of the Altadena Library District and the Palos Verdes Library District, at the rate herein fixed.

The foregoing resolution was, on the \_\_\_\_\_ day of \_\_\_\_\_, 2009, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer-Clerk of the  
Board of Supervisors of the County of Los Angeles

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Deputy

APPROVED AS TO FORM: 

Robert E. Kalunian  
Acting County Counsel

By: \_\_\_\_\_

Brandon Nichols  
Principal Deputy County Counsel